

IASBO Spring 2015

School Budget

Brandon Phillips

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Agenda

- **Idaho Schools Budget Compliance Guidance**

An overview of Idaho Code and submission timelines.

- **State Budget Forms**

An explanation of the budget forms to be used and where to locate them.

- **Amended Budgets**

The requirements of Idaho Code as it relates to budget adjustments.

- **Tax Levies**

Brief overview of Idaho Code as well as the process and timeframes involved.

- **New Building/Building Reconfiguration**

Information on how to add or change buildings for reporting.

Idaho Code School Budget Compliance

Budget hearing notice

Idaho Code 63-802A

- No later than **April 30th** of each year – notify the appropriate county clerk(s) in writing of the date and location set for your budget hearing.
- This does not apply to Charter Schools

July Annual Meeting

Idaho Code 33-510

- The annual meeting shall be on the date of the district's regular July meeting.

Idaho Code School Budget Compliance

Set Budget Hearing and Present and Adopt Budget

Idaho Code 33-801

- No later than **28 days** prior to the annual meeting, hold a public budget hearing to present a budget for the ensuing fiscal year.
- The budget must be adopted either at the public budget hearing, or at a special meeting no later than **14 days** afterwards.

Publish Budget Hearing Notice

Idaho Code 33-402 and 33-801

- A budget hearing notice, including the [Four Year Summary Form](#) must be published **10 days** prior to the budget hearing.

Idaho Code School Budget Compliance

Submit signed copy of budget to SDE

Idaho Code 33-701(7)

- **21 days** after the budget is adopted submit a signed copy of your budget packet to SDE or no later than **July 15th**.

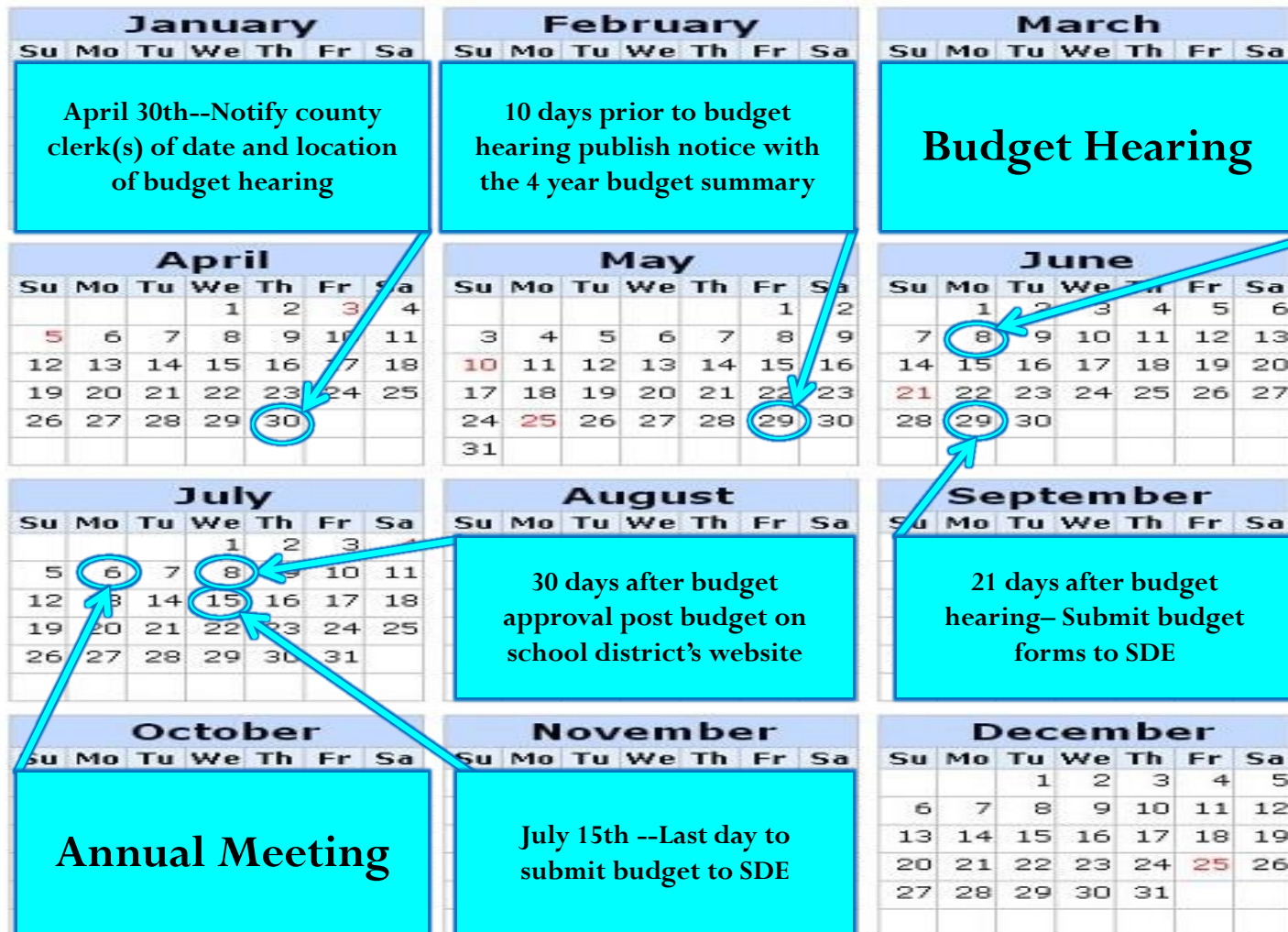
Online budget

Idaho Code 33-357B(vii)

- The approved annual budget should be posted on the school district's website within **30 days** after its approval.

Budget Timeline Example

2015



State Budget Forms







2014-2015 Budget Forms and Information

Forms and
templates to
estimate revenue










Budget packet
prescribed
forms

Worksheets and
templates to
estimate
revenue


Units

-  [Best 28 Weeks Unit Calculation Form](#)
-  [Charter Support Unit Calculation Template](#)
-  [Current Year Unit Calculation Form](#)
-  [District Support Unit Calculation Template](#)
-  [Exceptional Child Unit Form](#)
-  [Unit Table](#)

Budget Forms

-  [Cover](#)
-  [Certification Page](#)
-  [2015 Estimating State M & O Revenue](#)
-  [SDE Summary - All Funds](#)
-  [Publication Four Year Summary](#)
-  [2015 Expenditures](#)
-  [2015 Revenues](#)
-  [IFARMS Revenue Codes](#)
-  [L2 School \(L2, L2 Worksheet, Voter Fund Tracker Forms\) !\[\]\(e5c8eba8e46ee7176d9190b42d767b62_img.jpg\)](#)
-  [IFARMS Expenditure Codes](#)

Salary Based Apportionment

-  [Salary Based Apportionment 2015 Template District - Revised 4/11/2014](#)
-  [Salary Based Apportionment 2015 Template Charter](#)

Other Supporting Documents & Forms

-  [2013-2014 District to Agency](#)
-  [2013-2014 Tuition Rates and Excess Cost Rate](#)
-  [APPRO FY 2015](#)
-  [Bond Interest Levy - Revised 5/12/2014](#)
-  [Emergency School Levy - Revised 4/3/2014](#)
-  [Estimating FY 2015 School Building Maintenance Requirement Worksheet](#)
-  [Final School Ag Dist - Revised 5/27/14](#)
-  [Other Funding \(Line 6\) \(Look-up Format\)](#)
-  [Other Funding \(Line 6\)](#)
-  [Special Distributions FY 2015 - Revised 4/3/2014](#)
-  [Special Distributions FY 2015 \(with coding suggestions\) - Revised 12/18/14](#)
-  [Final School Personal Property Dist 2013 - Revised 5/27/14](#)
-  [Remediation 2015 - Revised 5/15/2014](#)
-  [Summary of Revisions - Revised 5/27/2014](#)

Special Distributions

“8 in 6” Program (33-1628, I.C.) – For eligible students, budget up to \$225 per one (1) credit summer online course or one (1) credit online overload course, for up to two (2) credits of online overload courses per student per year, and up to two (2) credits of summer online courses per student per summer, limited to four (4) credits per student per year. Participating students shall be limited to eight (8) credits for the program. Contact Tina Polishchuk (332-6944, tpolishchuk@sde.idaho.gov) for additional information.

Advanced Opportunities (33-1626, I.C.) – Budget as follows:

- Funds are available to pay for up to 75% of the cost of taking dual credit courses, college-bearing exams, or professional-technical exams. Every high school junior will be allocated a maximum of \$200 per year and each high school senior will be allocated a maximum of \$400 per year. These funds are to be utilized after all other grants, scholarships and other funds are exhausted, except county funds for out-of-district students taking community college courses.
- Dual Credit courses – budget up to \$75 per credit hour for students completing all state high school graduation requirements at any time prior to the beginning of their final twelfth grade semester or trimester term, except the senior project and any other course that the state board of education requires to be completed during the final year of high school, for up to eighteen (18) credits per semester term or twelve (12) credits per trimester term of postsecondary credits.
- End of Course, college credit-bearing examinations – budget up to \$90 for up to six (6) examinations per semester or four (4) per trimester.

Contact Tina Polishchuk (332-6944, tpolishchuk@sde.idaho.gov) for additional information.

Bond Levy Equalization Support Program – A copy of the bond payment schedule needs to be sent to Public School Finance. The Value Index is recalculated each year based on market value per support unit, per capita income, and unemployment data. Bond Levy Equalization Support Program payments must be deposited into your bond interest and redemption fund. Contact Tim Hill (332-6840) for additional information.

Charter School Facilities – Budget \$180 per enrolled student.

Classroom Technology – Budget \$29 per first reporting period average daily attendance (ADA).

College Entrance Exams – The appropriation for the cost of college entrance exams will be contracted by the state.

Content and Curriculum – Budget \$14 per first reporting period average daily attendance (ADA).

District IT Staffing – Budget the larger of \$120 per first reporting period support units or the following minimum distributions:

- \$10,000 minimum if grades 9 through 12 enrollment is greater than zero.
- \$5,000 minimum if grades 9 through 12 enrollment equals zero.

ISEE Phase II – Budget \$135 per first reporting period support units.

Leadership Premiums (33-1004J, I.C.) – Budget \$1,011.25 (\$850.00 plus \$161.25 state-paid employee benefits) per full-time equivalent instructional staff (all fund sources).

See Website for full details

**P.O. BOX 83720
BOISE, 83720-0027**

Certification Page

| CODE | CONTENTS | BUDGET INCLUDED* |
|-------------------------------|--|------------------|
| GENERAL FUND | | |
| 100 | General M & O | _____ |
| SPECIAL REVENUE FUNDS | | |
| 220 | Forest Reserve Fund | _____ |
| 230-239 | Special Project (Local) | _____ |
| 240-249 | Special Project (State) | _____ |
| 250-289 | Special Project (Federal) | _____ |
| 290 | Child Nutrition Fund | _____ |
| DEBT SERVICE FUNDS | | |
| 310 | Bond Redemption & Interest Fund | _____ |
| CAPITAL PROJECT FUNDS | | |
| 410 | Capital Construction Project Fund | _____ |
| 420 | Plant Facilities Fund | _____ |
| 430 | Plant Facilities Fund - School Bldg Main - Student Occupied Fund | _____ |
| ENTERPRISE FUNDS | | |
| 510 | Enterprise Fund | _____ |
| INTERNAL SERVICE FUNDS | | |
| 610 | Internal Service Fund | _____ |
| 710/720 | Trust Funds | _____ |

* Indicate with an asterisk which reports are included in this document.

2015 - 2016 SCHOOL BUDGET

This document represents the Board of Trustees' estimate of revenues, proposed expenditures and the fund balances of available school funds for the 2015 - 2016 fiscal year. The planning, preparation and presentation of the budget has been directed by the Board of Trustees and the use of these resources will enable the school district to accomplish its goals and objectives for the school year.

In compliance with Section 33-801, Idaho Code, and the policy of the State Superintendent of Public Instruction, this document has been presented at a public hearing in the school district on _____ and the Board of Trustees formally adopted this budget on _____.

SIGNED:

SUPERINTENDENT/CHARTER SCHOOL
ADMINISTRATOR

CHAIRPERSON OF THE BOARD

CONTACT PERSON (PLEASE PRINT)

SCHOOL DISTRICT/CHARTER NAME

EMAIL ADDRESS

DATE

PHONE NUMBER

Copy on file in the Office of the
Superintendent of Public Instruction

Four Year Publication Form

| SUMMARY STATEMENT 2015 - 2016 SCHOOL BUDGET | | | | | | | | |
|---|-----------------------------|-----------------------------|------------------------------------|---------------------------|-----------------------------|-----------------------------|------------------------------------|---------------------------|
| ALL FUNDS | | | | | | | | |
| School District _____ | | | | | | | | |
| REVENUES | GENERAL M & O FUND | | | | ALL OTHER FUNDS | | | |
| | Prior Year Actual 2012-2013 | Prior Year Actual 2013-2014 | Prior Year Actual/Budget 2014-2015 | Proposed Budget 2015-2016 | Prior Year Actual 2012-2013 | Prior Year Actual 2013-2014 | Prior Year Actual/Budget 2014-2015 | Proposed Budget 2015-2016 |
| Beginning Balances | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Local Tax Revenue | | | | | | | | |
| Other Local | | | | | | | | |
| County Revenue | | | | | | | | |
| State Revenue | | | | | | | | |
| Federal Revenue | | | | | | | | |
| Other Sources | | | | | | | | |
| Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| EXPENDITURES | Prior Year Actual 2012-2013 | Prior Year Actual 2013-2014 | Prior Year Actual/Budget 2014-2015 | Proposed Budget 2015-2016 | Prior Year Actual 2012-2013 | Prior Year Actual 2013-2014 | Prior Year Actual/Budget 2014-2015 | Proposed Budget 2015-2016 |
| Salaries | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Benefits | | | | | | | | |
| Purchased Services | | | | | | | | |
| Supplies & Materials | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Debt Retirement | | | | | | | | |
| Insurance & Judgments | | | | | | | | |
| Transfers (net) | | | | | | | | |
| Contingency Reserve | | | | | | | | |
| Unappropriated Balances | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

A copy of the School District Budget is available for public inspection at the District's Administrative or Clerk's Office

F:\BOSS\Shared\Public\School Finance\Budget\School Budget\Budget 2016\Four Year Summary\4Y Four Year Summary

(This form may be used to meet the requirements of 33-801 - Effective July 1, 1997)

PUBLICATION FORMAT: Includes a four year summary of the general fund and all other funds combined. I.C. 33-801 & 33-402 requires the publication of two actual prior years, the current year, and the ensuing year be published with the notice of budget hearing.

[Back](#)

Estimating M&O State Revenue

| 2015 - 2016 BUDGET WORKSHEETS | | | | |
|---|--|-------------------------|--------|----------|
| ESTIMATING M & O STATE SUPPORT REVENUE | | | | |
| 1 | Number of Support Units - 2015 - 2016 (Best 28 Weeks ADA - Units) | | | Rev Code |
| 2 | State Distribution Factor - Per Unit - 2015-2016 | \$ | 22,401 | |
| 3 | Entitlement (line 1 x line 2) | \$ | | |
| 4 | Salary Apportionment: 1st Reporting Period Units (From SEA Template) | | | |
| | Administrative Index | | | |
| | Instructional Index | \$ | | |
| 5 | Estimated Base Support (line 3 x line 4) | \$ | 0 | 431100 |
| 6 | Add: Benefit Apportionment | \$ | | 431800 |
| 7 | Add: Approved Border Contracts | \$ | | 431500 |
| 8 | Add: Approved Exceptional Child Support | \$ | | 431400 |
| 9 | Add: Approved Tuition Equivalency | \$ | | 431600 |
| 10 | Add: Transportation Allowance | \$ | | 431200 |
| 11 | Adjustments | \$ | | |
| 12 | Total Estimated SDE State Support (lines 5 + 6 + 7 + 8 + 9 + 10 + 11) | \$ | 0 | |
| Revenue in Lieu of Taxes: (n/a for District Charters) | | | | |
| 13 | Property Tax Replacement Money from State Tax Commission | \$ | | |
| | Total Revenue in Lieu of Taxes (line 13) | | 0 | 438000 |
| *** RETURN THIS PAGE TO THE STATE DEPARTMENT OF EDUCATION *** | | | | |
| School District Name: | | School District Number: | | |

Support Units From Best 28 Weeks ADA

2015-2016 State Dist. Factor (TBD)

From Salary Based Apportionment Template

From Other Supporting Documents & Sources

Property Tax Replacement Money

School Dist. Name & Number

**Idaho Department of Education
Basic Education Data System
Salary Based Apportionment and Benefit Apportionment Computation**

Year 2011 / 2012

**Units &
Indexes**

1.98404
1.98404
1.25329
1.25329
24.0

District Information:
District Administrative Staff Index
District Administrative Staff Index Cap
District Instructional Staff Index
District Instructional Staff Index Cap
District February Support Units:

2011 - 2012 BUDGET WORKSHEETS
ESTIMATING M & O STATE SUPPORT REVENUE

Rev Code

1. Number of Support Units - 2011 - 2012
(Best 28 Weeks ADA - Units) 24.50

2. State Distribution Factor - Per Unit - 2011-2012 \$ 19,626

3. Entitlement (line 1 x line 2) \$ 480,837

4. Salary Apportionment: 1st Reporting Period Units
(From SBA Template)

Administrative Index 1.98404

Instructional Index 1.25329

834,783

5. Estimated Base Support (line 3 + line 4) \$ 1,315,620 431100

6. Add: Benefit Apportionment \$ 150,595 431800

7. Add: Approved Border Contracts \$ 431500

8. Add: Approved Exceptional Child Support \$ 234,000 431400

9. Add: Approved Tuition Equivalency \$ 431600

10. Add: Transportation Allowance \$ 1,235,784 431200

11. Adjustments \$

12. Total Estimated SDE State Support
(lines 5 + 6 + 7 + 8 + 9 + 10 + 11) \$ 2,935,999

Revenue in Lieu of Taxes:
(n/a for District Charters)

Property Tax Replacement Money from State Tax

13. Commission - Ag Dollars \$ 17,500

Total Revenue in Lieu of Taxes (line 13) 17,500 438000

*** RETURN THIS PAGE TO THE STATE DEPARTMENT OF EDUCATION ***

| Adjusted Staff Allowance | Actual FTE | Staff Allowance | Index | Base | Average Salary (base x Index) (i x j) | Certified Preliminary Salary Based Apportionment (h x k) |
|--|-------------------------------------|--------------------------------|---------------------|---|---|---|
| + c + d + e | f | g | h | i | j | k |
| 2.3000 | 1.2500 | 2.3000 | 1.98404 | 31,833 | 63,157.95 | 145,263.29 |
| 26.9000 | 15.7500 | 16.9355 | 1.25329 | 23,123 | 28,979.82 | 490,787.27 |
| | 3.0000 | | | 18,684 | | |
| | 20.0000 | | | | | |
| Salary Based Apportionment Eligible for Benefits (p or q) | Benefit Apportionment r x 0.1804 | Virtual Allowance (Max 15%) | Ancillary Allowance | Salary Based Apportionment Plus Waivers smaller of (p or q) + t + u | Maximum Salary Apportionment | Salary Based Apportionment Plus Waivers |
| r | s | t | u | v | w | x |
| | | | | 75,000.00 | 142,837.39 | 142,837.39 |
| | | 0.00 | 0.00 | 526,597.73 | 810,545.16 | 526,597.73 |
| | | | | 98,700.00 | 165,347.29 | 165,347.29 |
| 834,782.91 | 150,594.84 | 0.00 | 0.00 | 700,297.73 | 1,118,730.34 | 834,782.91 |

Benefits

SBA

Revenue Pages

Prior year
budget figures

Estimated Fund
Balance

L
O
C
A
L

S
t
a
t
e

F
e
d
e
r
a
l

| BUDGET REVENUES July 1, 2015 - June 30, 2016 | | | | | | | | | | | Page 1 | | |
|--|--------|-------------------------------------|-------------------|-----------------------|---------------|------|--------|--|-------------------|-----------------------|---------------|--|--|
| Line | Code | REVENUES Item | Prior Year Budget | Proposed Line Amounts | Budget Totals | Line | Code | REVENUES Item | Prior Year Budget | Proposed Line Amounts | Budget Totals | | |
| 1 | 320000 | Estimated Fund Balance, July 1 | | ***** | | 40 | 423000 | Other County | | | | | |
| 2 | | | | | | 41 | 420000 | TOTAL COUNTY | 0.00 | ***** | 0.00 | | |
| 3 | 411100 | Taxes - General M & O | | | | 42 | | | | | | | |
| 4 | 411200 | Taxes - Supplemental | | | | 43 | 431100 | Base Support Program | | | | | |
| 5 | 411300 | Taxes - Emergency | | | | 44 | 431200 | Transportation Support | | | | | |
| 6 | 411400 | Taxes - Tort | | | | 45 | 431400 | Exceptional Child/SED Support | | | | | |
| 7 | 411500 | Taxes - Cooperative | | | | 46 | 431500 | Border Tuition Support | | | | | |
| 8 | 411600 | Taxes - Tuition | | | | 47 | 431600 | Tuition Equivalency | | | | | |
| 9 | 411700 | Taxes - Migrant | | | | 48 | 431800 | Benefit Apportionment | | | | | |
| 10 | 411900 | Taxes - Other | | | | 49 | 431900 | Other State Support | | | | | |
| 11 | 412100 | Taxes - Plant Facility | | | | 50 | 432100 | Driver Education Program | | | | | |
| 12 | 412500 | Taxes - Bond & Interest | | | | 51 | 432400 | Professional Technical Program | | | | | |
| 13 | | TOTAL TAXES | 0.00 | ***** | 0.00 | 52 | 437000 | Lottery/Additional State Maintenance | | | | | |
| 14 | 413000 | Penalty: Delinquent Taxes | | | | 53 | 438000 | Revenue in Lieu of Tax Replacement | | | | | |
| 15 | | | | | | 54 | 439000 | Other State Revenue | | | | | |
| 16 | 414100 | Tuition From Individuals | | | | 55 | 430000 | TOTAL STATE | 0.00 | ***** | 0.00 | | |
| 17 | 414200 | Tuition From Districts in Idaho | | | | 56 | | | | | | | |
| 18 | 414300 | Tuition From Out of State Districts | | | | 57 | | | | | | | |
| 19 | | | | | | 58 | 442000 | Indirect Unrestricted Federal | | | | | |
| 20 | 415000 | Earnings on Investments | | | | 59 | 443000 | Direct Restricted Federal | | | | | |
| 21 | | | | | | 60 | 445100 | Title I - ESEA | | | | | |
| 22 | 416100 | School Food Service | | | | 61 | 445200 | Title VI, ESEA - Innovative Practices Program | | | | | |
| 23 | 416200 | Meal Sales: Non-reimbur. | | | | 62 | 445300 | Perkins III - Vocational Technical Act | | | | | |
| 24 | 416300 | Other Food Sales | | | | 63 | 445400 | Adult Education | | | | | |
| 25 | | | | | | 64 | 445500 | Child Nutrition Reimbursement | | | | | |
| 26 | 417100 | Admissions/Activities | | | | 65 | 445600 | IDEA Part B (School Age & Preschool) | | | | | |
| 27 | 417200 | Bookstore Sales | | | | 66 | 445900 | Other Indirect Federal Programs | | | | | |
| 28 | 417300 | Clubs, Org. Dues, Etc. | | | | 67 | 448200 | Impact Aid - P.L. 874 | | | | | |
| 29 | 417400 | School Fees & Charges | | | | 68 | 440000 | TOTAL FEDERAL | 0.00 | ***** | 0.00 | | |
| 30 | 417900 | Other Student Revenues | | | | 69 | | | | | | | |
| 31 | | | | | | 70 | 451000 | Proceeds: Bonds, Capital Leases, et. al. | | | | | |
| 32 | 418100 | Community Service | | | | 71 | 453000 | Sale of Fixed Assets | | | | | |
| 33 | | | | | | 72 | 450000 | TOTAL OTHER | 0.00 | ***** | 0.00 | | |
| 34 | 419100 | Rentals | | | | 73 | | | | | | | |
| 35 | 419200 | Contributions/Donations | | | | 74 | | TOTAL REVENUES | 0.00 | ***** | 0.00 | | |
| 36 | 419300 | Transportation Fees | | | | 75 | | | | | | | |
| 37 | 419900 | Other Local | | | | 76 | 460000 | TRANSFERS IN | | | 0.00 | | |
| 38 | | TOTAL OTHER LOCAL | 0.00 | ***** | 0.00 | 77 | | | | | | | |
| 39 | 410000 | TOTAL LOCAL (Line 13 + 38) | 0.00 | ***** | 0.00 | | 400000 | TOTAL BALANCE - REVENUES + TRANSFERS (Lines 1 + 74 + 76) | \$0.00 | | \$0.00 | | |
| 40 | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | |
| 43 | | | | | | | | | | | | | |
| 44 | | | | | | | | | | | | | |
| 45 | | | | | | | | | | | | | |
| 46 | | | | | | | | | | | | | |
| 47 | | | | | | | | | | | | | |
| 48 | | | | | | | | | | | | | |
| 49 | | | | | | | | | | | | | |
| 50 | | | | | | | | | | | | | |
| 51 | | | | | | | | | | | | | |

Revenues are organized by fund, then classified as local, state, or federal, and coded by the source of the revenue.

Expenditure Pages

Function/Program Code

Prior year
budget figures

Object Codes

Summary:
Revenue &
Expenditures

- Expenditures are organized by fund, function/program code, and by object of the expenditure
- There are two pages (tabs) for expenditures
 - Second Page has summary data of both revenues and expenditures

Summary Statement

| | A | B | C | D | E | F | G | H | I | J |
|----|--|-------|-------------------------|----------------------------|---------------|-----------------|---|-------------|---|---|
| 1 | | | | | | | | | | |
| 2 | | | SUMMARY STATEMENT | 2015 - 2016 | SCHOOL BUDGET | | | | | |
| 3 | | | | | | | | | | |
| 4 | | | ALL FUNDS | | | | | | | |
| 5 | | | | | | | | | | |
| 6 | | | School District Number | | | | | | | |
| 7 | | | School District Name | | | | | | | |
| 8 | | | | | | | | | | |
| 9 | | | | GENERAL M & O FUND #100 | | ALL OTHER FUNDS | | TOTAL FUNDS | | |
| 10 | | | | | | | | | | |
| 11 | | | | Proposed | | Proposed | | Proposed | | |
| 12 | Budget | | | Budget | | Budget | | Budget | | |
| 13 | Line | | REVENUES | 2015 - 2016 | | 2015 - 2016 | | 2015 - 2016 | | |
| 14 | | | | | | | | | | |
| 15 | #01 | | Beginning Balances | \$ - | | \$ - | | - | | |
| 16 | #39 | | Local Revenue | - | | - | | - | | |
| 17 | #41 | | County Revenue | - | | - | | - | | |
| 18 | #55 | | State Revenue | - | | - | | - | | |
| 19 | #68 | | Federal Revenue | - | | - | | - | | |
| 20 | #72 | | Other Sources | - | | - | | - | | |
| 21 | #76 | | Transfers* | - | | - | | - | | |
| 22 | | | | | | | | | | |
| 23 | | | Totals | \$ - | | \$ - | | - | | |
| 24 | | | | | | | | | | |
| 25 | | | | | | | | | | |
| 26 | | | | GENERAL M & O FUND #100 | | ALL OTHER FUNDS | | TOTAL FUNDS | | |
| 27 | | | | | | | | | | |
| 28 | | | | Proposed | | Proposed | | Proposed | | |
| 29 | Budget | OBJ # | EXPENDITURES | Budget | | Budget | | Budget | | |
| 30 | Line | | | 2015 - 2016 | | 2015 - 2016 | | 2015 - 2016 | | |
| 31 | | | | | | | | | | |
| 32 | | | | | | | | | | |
| 33 | #63 | 100 | Salaries | \$ - | | \$ - | | - | | |
| 34 | #63 | 200 | Benefits | - | | - | | - | | |
| 35 | #63 | 300 | Purchased Services | - | | - | | - | | |
| 36 | #63 | 400 | Supplies & Materials | - | | - | | - | | |
| 37 | #63 | 500 | Capital Outlay | - | | - | | - | | |
| 38 | #63 | 600 | Debt Retirement | - | | - | | - | | |
| 39 | #63 | 700 | Insurance & Judgments | - | | - | | - | | |
| 40 | #63 | 800 | Transfers* | - | | - | | - | | |
| 41 | #66 | | Contingency Reserve** | - | | | | - | | |
| 42 | #79 | | Unappropriated Balances | | | | | - | | |
| 43 | | | | | | | | | | |
| 44 | | | Totals | \$ - | | \$ - | | - | | |
| 45 | | | | | | | | | | |
| 46 | All transfers-in and transfers-out should net to zero. | | | | | | | | | |
| 47 | * Contingency Reserve can not exceed 5% of the General Fund | | | | | | | | | |
| 48 | | | | | | | | | | |
| 49 | ***PLEASE RETURN THIS PAGE TO THE STATE DEPARTMENT OF EDUCATION*** | | | | | | | | | |
| 50 | | | | | | | | | | |
| 51 | | | | | | | | | | |

SDE SUMMARY – ALL FUNDS: SDE uses this form for analysis and comparison of current year to prior year budgets.

- Revenues and Expenditures must balance
- Transfers-In and Transfers-Out must net to zero
- Contingency Reserve Cannot Exceed the greater of 5% of the General Fund or the equivalent value of 1 support unit (I.C. 33-801A)
- There are error messages embedded in the spreadsheet to check the calculation totals and cross verify that certain entries equal one another

Please resolve all error messages prior to submitting.

Budget Forms/ Packet

Budget Packet

- Cover Page
- Certification Page
- Publication Four Year Summary
- Summary Statement – All funds (SDE Form)
- Estimating State M&O Revenues
- Revenue Pages for All Funds
- Expenditure Pages for All Funds
- L2 & L2 Worksheet (n/a for Charter Schools)
- Voter Fund Tracker (n/a for Charters Schools)

Budget Submission

Submit a copy of the completed budget packet as approved by your Board of Trustees to:

Brandon Phillips
State Department of Education
Public School Finance
P.O. Box 83720
Boise, ID 83720-0027

If transmitting via email, scan the signed Certification Page as an attachment or mail/fax (208-334-2228)

Email address: BCPhillips@sde.idaho.gov

Phone: 208-332-6875 (direct extension)

- 208-332-6840 (department extension)

Key Points

- *Know your critical dates and timelines*
- *Know where to access your forms and who to call for questions*
- *Use the forms, format, and codes (IFARMS) required by SDE and the State Tax Commission*
- *Make sure you use the proper templates & information in forming your budget estimates*
- *Make sure you address all errors, and that your budget is balanced*
- *Make sure your packet is complete*
- *Please make yourself available in the Summer if we have any questions or are missing paperwork*

Sequential Reminders

1. Schedule your public hearing

- Notify the County(ies) by April 30th of that hearing date

2. Estimates

- Work on your estimates and calculate the figures that drive your estimates before you start putting in budget figures

3. Complete all budget forms

- Make sure you balance and correct all errors
 - Amounts recorded on the Estimating M&O Revenue form should correspond with the revenue amounts on the Budget Revenue Page in the General Fund
 - Summary totals should balance and link back to Revenue and Expenditure pages
 - Ensure you use this year's Maximum Budget Foregone Worksheet figures to complete your L-2 Worksheet (available in March-April on State Tax Commission's website)

4. Publish Notification

- Publish your Four Year Budget Publication in the paper and advertise your public hearing date and time 10 days prior to your budget hearing.

Sequential Reminders

5. Hold your public hearing and formally adopt your budget

- The public hearing must occur at least 28 days prior to your annual meeting in July
- The budget must be adopted at the public hearing or at a special meeting held no more than 14 days afterward

6. Send your Budget Packet to SDE

- 21 days after adoption, and no later than July 15th
- Budget forms should be in the prescribed format designated by the SDE
- Put your school district name and number on all forms

7. Post your adopted budget

- On your school district's website within 30 days of adoption

8. Certify Documents

- Your budget, levy and elections result documents must be certified with the County on or before the Thursday preceding the 2nd Monday in September (9/10/15)

Amended Budgets

Budget adjustment procedures

Idaho Code 33-701 (9)

- Anyone proposing to amend the budget must notify the local board in writing, one week prior to the meeting at which the proposal will be made.
- Before a final vote of the amended budget is approved notice shall be posted as prescribed in section 33-402 Idaho code.
- Amended budgets shall be submitted to the state superintendent of public instruction.

Amended Budgets

Key Points

- Utilize the same forms you would when completing your annual budget
- Make sure you publish the amended budget in the paper and utilize the Publication Four Year Summary form available on our website
- Make sure the certification page is signed by the board chair and the superintendent, and forward a copy to me when complete

Tax Levies



Election Dates

| Election Date | Ballot Wording Date | Canvass Certification Date |
|------------------|---------------------|----------------------------|
| March 10, 2015 | January 19, 2015 | March 20, 2015 |
| May 19, 2015 | March 30, 2015 | May 29, 2015 |
| August 25, 2015 | July 6, 2015 | September 4, 2015 |
| November 3, 2015 | September 14, 2015 | November 13, 2015 |

Election Dates (I.C. 34-106):

1. 2nd Tuesday in March
2. 3rd Tuesday in May
3. Last Tuesday in August
4. Tuesday following the 1st Monday in November

Last Day to Supply Ballot Wording (I.C. 34-106):

60 days prior to elections held in May and November in even numbered years

-and-

50 days for all other elections.

Canvass Certification Date (I.C. 34-1410):

10 days after the election date

Other:

I.C. 33-503 School Board Trustee elections are held the 3rd Tuesday in May in odd number years

I.C. 34-1405: –City and School elections are now under Election Consolidation and are included in the election calendar required to be on file in the Secretary of States Office.

Elections Calendar is available at the Secretary of State's Office:

<http://www.sos.idaho.gov/elect/2015Calendar.html>

I.C. 34-439A- requires disclosures in elections to authorize levy, this includes:

- Brief statement in simple understandable language
- Should state the purpose for how the levy shall be used
- The dollar amount estimate to be collected each year
- The length of time reflected in months or years

Bond and Levy Resources

- **County-***the county should always be the first place to ask any questions on this process.*
- **2015 Budget and Levy Training-**given by the State Tax Commission.
- STC recommends attending full day, but if not, attend in the afternoon as it will be more geared towards school districts.

2015 Budget and Levy Training

| Date | Location |
|--------------|---|
| May 5, 2015 | Latah County Fair Grounds Exhibit Building 1021 Harold Moscow, Id |
| May 6, 2015 | Kootenai County Administration Bldg 451 Government Way Coeur d'Alene |
| May 12, 2015 | Idaho Falls Eastern Id Tech College 1600 S. 25 th E Alexander Creek Bldg Room 541 Idaho Falls |
| May 13, 2015 | Pocatello Clarion Inn - Pocatello 1599 Bench Rd Pocatello Id 83201 (208) 237-1400 |
| May 14, 2015 | College of Southern Idaho 315 Falls Avenue, Herrett Center Twin Falls |
| May 27, 2015 | College of Western Idaho 5500 E. Opportunity Drive Room 102E Nampa, ID 83687 cwidaho.cc/maps-and-campus-locations/ above link for map of location |

Schedule is as follows: Sessions start at 8:30 thru 12:00 – for taxing districts and counties
Afternoon sessions start up at 1:30 thru 4:00 – for county clerks.

We have no control over the temperatures in these facilities so I suggest dressing in layers.

Please bring pen/pencil and a calculator as there are working problems to do during the session.

L-2 Information

Initially filled out and submitted to the SDE with your budget submission in June/July

- Used to provide a review as a courtesy to possibly alleviate problems further on in the levy process.
- The tort amount calculation will be an estimate.
- Per Administrative Rule 803-02, taxing districts may not levy more than the published budget amount
- Can be updated after data from county is finalized and received.
- The State Tax Commission and county take this into account.

Completing Tort Levies

To estimate your Tort you will need the following:

State Tax Commission Forms-

Available at <http://tax.idaho.gov/m-formpub.cfm?#sub3>

These include-

- 1) Maximum Budget Foregone Worksheet
- 2) State Tax Commission Agricultural Replacement Dollars
- 3) L-2 Worksheet (L-2 School version-comes in pdf and excel)
- 4) L-2
- 5) Voter Fund Tracker
- 6) Preliminary New Construction Roll

County Clerk's Office & Levies:

End of July – first week of August:

□ Clerk's office will send you the following paperwork:

- New Construction Roll dollars obtained after conclusion of BOE (Board of Equalization) hearings
- Annexation Value
- Recovered Homeowners Exemption
- Recaptured Qualified Investment Exemption

Using the above information you will need to update your L-2 Worksheet, and L-2 so they are ready for submission to the county on the Thursday before the 2nd Monday of September (9/10/15)

□ Updates should be sent to SDE as well

Personal Property Replacement Money

| | A | B | C | D | E | F |
|----|---|-------------------------|---|------|---|---|
| 1 | School District L-2 Worksheet (attach to the L-2 form) | | | | | |
| 2 | | | | | | |
| 3 | District Name: | Enter Year: 2014 | | | | |
| 4 | Computation of 3% budget increase: | | | | | |
| 5 | Replacement" column from the "Maximum Budget and Foregone Amount Worksheet". | | | (1) | | |
| 6 | Multiply line 1 by 3%. | | | (2) | - | |
| 7 | New Construction & Annexation budget increases: | | | | | |
| 8 | Enter the 2014 value of district's new construction roll from each applicable county below: | | | | | |
| 9 | County Name | Value | | | | |
| 10 | (A) | | | | | |
| 11 | (B) | | | | | |
| 12 | (C) | | | | | |
| 13 | (D) | | | | | |
| 14 | Total of New Construction Roll Value for the District: | (3) | - | | | |
| 15 | Enter the 2014 value of annexation from property assessed by the county. | (A) | | | | |
| 16 | Enter the 2014 value of annexation from Operating Property. | (B) | | | | |
| 17 | Total Annexation Value: | (4) | - | | | |
| 18 | Enter the total 2013 Hypothetical levy rate. | (5) | | | | |
| 19 | New Construction Roll budget increase (multiply line 3 by line 5). | | | (6) | - | |
| 20 | Annexation budget increase (multiply line 4 by line 5). | | | (7) | - | |
| 21 | Maximum Allowable Non-exempt Tort Fund Property Tax Budget: | | | | | |
| 22 | Add lines 1+2+6+7. | | | (8) | - | |
| 23 | Property Tax Replacement: | | | | | |
| 24 | Enter yearly amount of the agricultural equipment replacement money. | (9) | | | | |
| 25 | Enter yearly amount of the personal property replacement money. | (10) | | | | |
| 26 | Enter recovered Homeowner's Exemption property tax. | (11) | | | | |
| 27 | Enter recaptured Qualified Investment Exemption. | (12) | | | | |
| 28 | Enter the total of lines 9, 10, and 11: (Must match col. 5 budget total of L-2). | | | (13) | - | |
| 29 | Tort Fund Less Property Tax Replacement: | | | | | |
| 30 | If the total property tax replacement, reported on line 12, is less than or equal to the amount on line 8 enter the difference here. This represents the maximum allowable property tax portion of your tort fund. | | | (14) | - | |
| 31 | If the total property tax replacement, reported on line 12, exceeds the amount shown on line 8 enter the difference here. This is the amount of property tax replacement that must be subtracted from any other available funds levying | (15) | - | | | |
| 32 | The total of Column 5 of the L-2 form must equal the amount shown on line 13. | | | | | |
| 33 | | | | | | |
| 34 | | | | | | |
| 35 | | | | | | |

❑ The State Tax commission has added in a Property Tax Replacement line on the L-2 Worksheet.

❑ They have also compiled a School Personal Property Distribution spreadsheet similar to the Agricultural Replacement sheet.

Agricultural Replacement/Personal Property Replacement

Three forms that will utilize this figure

- ☐ Estimating State M&O Revenue- Line 13
- ☐ Budget Revenue Sheets- Line 53 Code / 438000 / Revenue in Lieu of/Tax Replacement
- ☐ L-2 Worksheet- Line 9 & 10

*These areas of the budget forms have been updated to include personal property replacement

For Specific Tax Levy Questions

- County Clerk and Elections Clerk
- Idaho State Tax Commission:
 - ❑ Gary Houde 334-7541
 - ❑ Alan Dornfest (policy) 334-7742
- Secretary of States Office 334-2852
- Consult your Legal Advisor and Auditor
- State Department of Ed:
 - ❑ Tim Hill 332-6840 and/or Brandon Phillips 332-6875

New Buildings/Building Reconfigurations



New Buildings/Building Reconfigurations

- Forms can be found at:
https://www.sde.idaho.gov/site/finance_tech/forms.htm
- New building requests should be sent in early January or before July 1st of the preceding school year.
- Completed forms must be emailed or faxed to BCPPhillips@SDE.Idaho.gov or fax 334-2228

DATE _____

NEW BUILDING NUMBER REQUEST

SCHOOL YEAR that school will start in _____

BUILDING NAME _____

PHYSICAL ADDRESS _____

CITY _____ STATE ID ZIP _____ COUNTY _____

MAILING ADDRESS _____

CITY _____ STATE _____ ZIP _____

BUILDING PHONE NUMBER (208) _____ FAX NUMBER (208) _____

GRADES TAUGHT (P-12)
Check each grade in the building

| Pre- | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

IS IT A CHARTER SCHOOL? (Y/N) ☐

IF IT IS A CHARTER IS IT A LEA CHARTER ☐ VIRTUAL CHARTER SCHOOL ☐

TYPE OF SCHOOL

Check each box that applies

ELEMENTARY ☐ MIDDLE SCHOOL ☐ JUNIOR HIGH ☐ MAGNET SCHOOL ☐
HIGH SCHOOL ☐ K - 12 ☐ VIRTUAL SCHOOL ☐

ALTERNATIVE: STAND ALONE ☐ DISTRICT TO AGENCY CONTRACT ☐
SPONSORED ☐ SPONSORING SCHOOL _____
SUMMER SCHOOL ☐ ISSUES DIPLOMAS? (Y/N) ☐

IS IT ALSO A?
YEAR ROUND ☐ SPECIAL PURPOSE ☐ PROFESSIONAL/TECHNICAL ☐

DOES THIS SCHOOL REPLACE AN EXISTING BUILDING? (Y/N) _____

IF YES, WHICH BUILDING _____ BUILDING # _____

BUILDING SQUARE FEET _____

BUILDING ADMINISTRATOR NAME _____

TITLE: ADMINISTRATOR ☐ PRINCIPAL ☐ CHARTER ADMINISTRATOR ☐
OTHER _____

EMAIL ADDRESS _____

DISTRICT NAME _____ DISTRICT # _____

REQUESTED BY _____ DATE _____

SUPERINTENDENT, CHARTER
ADMINISTRATOR

DATE _____

BUILDING RECONFIGURATION REQUEST
SCHOOL YEAR effected by the change _____

BUILDING NAME _____

PHYSICAL ADDRESS _____

CITY _____ STATE ID ZIP _____ COUNTY _____

MAILING ADDRESS _____

CITY _____ STATE _____ ZIP _____

BUILDING PHONE NUMBER (208) _____ FAX NUMBER (208) _____

CHANGING GRADE LEVEL OF THE BUILDING? (Y/N) ☐

GRADES TAUGHT (P-12)
Check each grade in the building

| Pre- | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

CHANGING SCHOOL TYPE

ELEMENTARY ☐ MIDDLE SCHOOL ☐ JUNIOR HIGH ☐ MAGNET SCHOOL ☐

HIGH SCHOOL ☐ K - 12 ☐ VIRTUAL SCHOOL ☐

ALTERNATIVE: STAND ALONE ☐ DISTRICT TO AGENCY CONTRACT ☐

SPONSORED ☐ SPONSORING SCHOOL _____

SUMMER SCHOOL ☐ ISSUES DIPLOMAS? (Y/N) ☐

IS THE BUILDING BEING CLOSED OR INACTIVATED? (Y/N) ☐

IS THIS SCHOOL BEING REPLACE BY A NEW BUILDING? (Y/N) _____

IF YES, WHICH BUILDING _____ BUILDING # _____

BUILDING SQUARE FEET _____

CHARTER SCHOOL CHANGING FROM DISTRICT APPROVED CHARTER TO STATE APPROVED? ☐

BUILDING ADMINISTRATOR NAME _____

TITLE: ADMINISTRATOR ☐ PRINCIPAL ☐ CHARTER ADMINISTRATOR ☐

OTHER _____

EMAIL ADDRESS _____

DISTRICT NAME _____ DISTRICT # _____

REQUESTED BY _____ DATE _____

SUPERINTENDENT, CHARTER
ADMINISTRATOR

Questions?

